

TABLE 5: BUSINESS & OCCUPATION TAX:
GROSS INCOME, TAXABLE INCOME & TAX DUE
STATEWIDE BY INDUSTRY (NAICS)
1st QUARTER, 2011

INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
<u>AGRICULTURE, FORESTRY, FISHING</u>	<u>11</u>	<u>\$717,581,524</u>	<u>\$468,510,790</u>	<u>\$2,536,400</u>
CROP & ANIMAL PRODUCTION	111,112	139,817,384	85,685,744	550,588
FORESTRY & LOGGING	113	396,428,176	292,154,321	1,249,223
FISHING & HUNTING	114	56,326,241	25,380,800	131,756
AG & FORESTRY SUPPORT ACTIVITIES	115	125,009,723	65,289,925	604,833
<u>MINING</u>	<u>21</u>	<u>123,187,861</u>	<u>104,996,749</u>	<u>532,560</u>
SAND & GRAVEL, QUARRYING	2123	66,391,370	49,714,580	254,686
OTHER EXTRACTION AND SUPPORT ACTIVITIES	211, 2121, 2122, 213	56,796,491	55,282,169	277,874
<u>UTILITIES</u>	<u>22</u>	<u>377,771,323</u>	<u>340,851,817</u>	<u>5,724,446</u>
ELECTRIC POWER GENERATION & TRANS.	2211	67,239,922	62,009,085	955,676
NATURAL GAS DISTRIBUTION	2212	14,076,476	13,826,515	176,789
WATER & SEWER	2213	296,454,925	265,016,217	4,591,981
<u>CONSTRUCTION</u>	<u>23</u>	<u>7,045,030,783</u>	<u>6,282,518,006</u>	<u>31,308,476</u>
RESIDENTIAL BUILDING & REMODELING	2361	1,121,141,466	1,053,416,687	5,159,373
NONRESIDENTIAL BUILDING	2362	1,712,309,756	1,485,613,416	7,123,590
HEAVY CONSTRUCTION & HIGHWAYS	237	942,205,729	774,801,069	4,024,874
SPECIAL TRADE CONTRACTORS	238	3,269,373,832	2,968,686,834	15,000,639
PLUMBING & HEATING	23822	680,609,321	610,648,075	2,977,690
PAINTING	23832	101,833,930	91,426,033	447,985
ELECTRICAL	23821	786,241,391	716,707,395	3,823,419
MASONRY/DRYWALL	23814, 23831	211,467,897	194,530,979	943,803
ROOFING	23816	132,725,027	127,816,016	611,961
OTHER CONTRACTORS	238 not listed above	1,356,496,266	1,227,558,336	6,195,781
<u>MANUFACTURING</u>	<u>31-33</u>	<u>31,473,151,596</u>	<u>23,088,851,745</u>	<u>97,501,191</u>
FOOD PRODUCTS	311	2,524,958,691	1,282,742,887	4,524,036
MILLING OF GRAINS	3112	191,085,802	110,369,368	499,274
FRUITS & VEGETABLES	3114	365,783,243	84,560,598	407,014
DAIRY PRODUCTS	3115	28,562,370	16,982,424	82,218
MEAT PRODUCTS	3116	499,811,047	480,956,873	762,426
SEAFOOD PRODUCTS	3117	576,363,196	99,306,725	438,199
BAKERY PRODUCTS	3118	352,524,895	188,306,742	909,073
OTHER FOOD ITEMS	3111, 3113, 3119	510,828,138	302,260,157	1,425,832
BEVERAGES	312	547,169,720	391,182,734	1,913,581
TEXTILES	313,314	212,388,046	109,762,448	539,048
APPAREL	315	54,872,539	30,043,902	148,105
LEATHER & ALLIED PRODUCTS	316	11,067,119	6,218,808	30,814
LUMBER & WOOD PRODUCTS	321	1,644,725,134	991,786,797	4,305,194
SAWMILLS	3211	600,806,217	356,861,895	1,297,777
PLYWOOD & TRUSSES	3212	224,530,111	126,245,415	501,304
MILLWORK, WINDOWS, WOOD PRODUCTS	3219	819,388,806	508,679,487	2,506,113
PAPER PRODUCTS	322	1,701,940,155	972,021,512	3,713,247
PULP & PAPER MILLS	3221	1,127,963,652	590,764,216	2,090,103
OTHER PAPER PRODUCTS	3222	573,976,503	381,257,296	1,623,144
COMMERCIAL PRINTING	323	219,659,066	190,943,168	1,025,451
PETROLEUM & COAL PRODUCTS	324	6,652,291,076	6,232,057,866	30,160,701
PETROLEUM REFINING	32411	6,547,477,239	6,170,496,023	29,862,338
ASPHALT/PETROLEUM/COAL PRODUCTS	32412, 32419	104,813,837	61,561,843	298,363
CHEMICALS	325	968,539,053	628,471,244	2,988,065
CHEMICALS	3251	246,379,218	157,643,214	762,003
PESTICIDES & FERTILIZERS	3253	78,009,997	63,514,394	313,419
PHARMACEUTICALS	3254	191,633,184	123,516,730	605,764
OTHER SYNTHETIC ITEMS	3252, 3255, 3256, 3259	452,516,654	283,796,906	1,306,879
PLASTICS & RUBBER PRODUCTS	326	530,342,305	318,131,945	1,532,255
NONMETALLIC MINERALS	327	634,715,999	489,429,038	2,017,390
PRIMARY METALS	331	873,486,225	616,054,448	2,586,864

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INDUSTRY	NAICS	INCOME SUBJECT TO B&O TAX		ACCRUED B&O TAX
		GROSS	TAXABLE	
IRON & STEEL MILLS	3311, 3312	309,668,920	181,093,252	859,476
ALUMINUM SMELTING	3313	294,294,387	272,606,052	942,579
OTHER NONFERROUS METALS	3314	47,308,505	37,851,910	183,173
FOUNDRIES	3315	222,214,413	124,503,234	601,636
FABRICATED METAL PRODUCTS	332	1,012,770,339	714,078,747	3,280,791
MACHINERY	333	1,234,494,496	750,776,112	3,642,604
FARM & CONSTRUCTION IMPLEMENTS	3331	94,917,200	57,839,335	280,193
INDUSTRIAL MACHINERY	3332	231,290,447	115,441,468	572,727
COMMERCIAL & OTHER EQUIPMENT	3333-3336 & 3339	908,286,849	577,495,309	2,789,684
COMPUTERS & ELECTRONICS	334	2,279,352,588	1,248,880,171	6,100,210
COMPUTER HARDWARE	3341	98,113,385	43,337,633	235,201
TELEPHONE & COMMUNICATIONS EQUIPMENT	3342	90,527,488	45,672,730	221,585
AUDIO & VIDEO EQUIPMENT	3343	42,482,920	23,464,655	123,100
SEMICONDUCTORS	3344	675,540,941	340,604,074	1,361,832
INSTRUMENTS	3345	1,293,276,019	739,406,745	3,696,605
SOFTWARE REPRODUCTION	334611	74,001,244	52,218,834	435,836
OTHER MAGNETIC & OPTICAL MEDIA	334612, 334613	5,410,591	4,175,500	26,051
ELECTRICAL EQUIPMENT & APPLIANCES	335	442,005,973	221,663,410	1,039,644
LIGHTING EQUIPMENT	3351	81,199,472	16,721,655	80,908
HOUSEHOLD APPLIANCES	3352	61,788,121	29,811,218	147,072
OTHER ELECTRIC EQUIPMENT	3353, 3359	299,018,380	175,130,537	811,664
TRANSPORTATION EQUIPMENT	336	8,663,369,183	7,284,226,494	24,881,005
MOTOR VEHICLES & PARTS	3361, 3362, 3363	347,455,039	218,575,458	1,061,964
AIRCRAFT, AEROSPACE & PARTS	3364	7,869,338,198	6,769,106,696	22,388,461
SHIPS & BOATS	3366	395,237,386	255,286,022	1,233,371
RAILROAD, OTHER TRANSPORTATION EQUIP.	3365, 3369	51,338,560	41,258,318	197,209
FURNITURE & RELATED PRODUCTS	337	333,645,337	159,245,930	772,342
OTHER MANUFACTURING	339	931,358,552	451,134,084	2,299,844
<u>WHOLESALE TRADE</u>	<u>42</u>	<u>28,561,152,422</u>	<u>20,260,403,078</u>	<u>96,262,470</u>
DURABLE GOODS	423	13,444,977,013	9,476,056,408	48,088,351
MOTOR VEHICLES & PARTS	4231	1,548,459,443	1,414,329,074	6,938,407
FURNITURE & HOME FURNISHINGS	4232	296,346,634	218,025,188	1,082,116
LUMBER & CONSTRUCTION MATERIALS	4233	1,031,661,290	686,585,589	3,252,313
PROFESSIONAL & COMMERCIAL EQUIP.	4234	2,553,125,490	2,070,569,646	10,818,266
ELECTRICAL EQUIPMENT	4236	2,032,468,117	1,628,497,833	8,958,843
HARDWARE, PLUMBING, HEATING EQUIP.	4237	615,071,153	520,381,266	2,501,662
MACHINERY & EQUIPMENT	4238	2,613,682,918	1,832,348,624	8,769,891
OTHER DURABLE GOODS	4235, 4239	2,754,161,968	1,105,319,188	5,766,853
NONDURABLE GOODS:	424	14,780,629,788	10,618,600,436	47,019,238
PAPER & PAPER PRODUCTS	4241	493,459,732	364,165,927	1,757,881
DRUGS & SUNDRIES	4242	1,648,102,002	1,514,216,517	4,331,497
APPAREL	4243	733,940,499	281,625,262	1,416,685
FOOD PRODUCTS	4244	6,130,477,132	3,798,315,027	16,908,086
FARM PRODUCTS	4245	224,332,379	120,099,179	613,908
CHEMICALS & PLASTICS	4246	725,182,704	576,950,645	2,781,389
PETROLEUM PRODUCTS	4247	2,178,629,658	2,008,661,109	9,787,002
OTHER NONDURABLE GOODS	4248, 4249	2,646,505,682	1,954,566,770	9,422,790
ELECTRONIC MARKETS, AGENTS, BROKERS	425	335,545,621	165,746,234	1,154,881
<u>RETAIL TRADE</u>	<u>44-45</u>	<u>27,201,314,610</u>	<u>21,257,212,868</u>	<u>106,219,081</u>
MOTOR VEHICLES & PARTS	441	4,231,467,548	3,804,687,262	19,119,804
NEW & USED AUTO DEALERS	4411	3,310,572,807	3,013,460,654	15,212,809
RV, BOAT, MOTORCYCLE DEALERS	4412	306,625,560	256,421,052	1,277,301
AUTOMOTIVE PARTS & TIRES	4413	614,269,181	534,805,556	2,629,694
FURNITURE & HOME FURNISHINGS	442	594,363,184	529,669,791	2,567,704
ELECTRONICS & APPLIANCES	443	1,271,869,538	1,112,591,993	6,350,428
HOUSEHOLD APPLIANCES	443111	96,783,129	90,503,992	442,906

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		GROSS	TAXABLE	
RADIO, TV & OTHER ELECTRONICS	443112	450,122,918	423,657,787	2,318,649
COMPUTERS & SOFTWARE	44312	712,422,427	588,502,067	3,540,935
CAMERAS & PHOTO SUPPLY	44313	12,541,064	9,928,147	47,938
BLDG. MATERIALS, GARDEN SUPPLIES	444	1,275,231,448	1,195,713,240	5,727,003
BUILDING MATERIALS	4441	1,106,165,952	1,056,847,747	5,058,303
LAWN & GARDEN SUPPLIES	4442	169,065,496	138,865,493	668,700
FOOD & BEVERAGES (OFF-PREMISES)	445	3,368,568,887	3,216,519,758	15,528,258
GROCERY & CONVENIENCE STORES	4451	3,135,006,108	3,014,750,874	14,556,251
OTHER FOOD STORES/SPECIALTY FOODS	4452	201,897,977	175,513,894	816,959
BEER, WINE AND LIQUOR STORES	4453	31,664,802	26,254,990	155,048
DRUG STORES & PERSONAL CARE STORES	446	1,331,564,320	1,189,735,734	5,767,869
GAS STATIONS (INCL. CONVENIENCE STORES)	447	2,658,269,751	2,166,165,149	10,490,695
APPAREL & ACCESSORIES	448	1,035,152,473	833,215,121	4,071,258
CLOTHING STORES	4481	803,848,998	636,906,253	3,100,898
SHOE STORES	4482	93,215,018	92,210,023	459,189
JEWELRY & LUGGAGE STORES	4483	138,088,457	104,098,845	511,171
SPORTING GOODS, TOY/HOBBY/ BOOK/ MUSIC	451	670,317,225	557,923,595	2,766,683
SPORTING GOODS	45111	367,271,529	284,721,515	1,416,779
HOBBY & TOY STORES	45112	79,006,556	69,807,433	331,212
SEWING SUPPLIES	45113	38,302,661	35,797,371	171,969
MUSICAL INSTRUMENTS	45114	35,539,952	32,480,525	170,756
BOOK, PERIODICAL & MUSIC STORES	45121	109,745,608	99,020,438	493,256
TAPES & CDs	45122	40,450,919	36,096,313	182,711
DEPARTMENT STORES	4521	751,113,892	712,581,627	3,458,120
GENERAL MERCHANDISE STORES	4529	3,777,657,057	3,416,003,778	16,294,692
E-COMMERCE & MAIL ORDER	4541	3,512,730,629	385,729,710	2,366,528
MISCELLANEOUS RETAILERS	453, 4542, 4543	2,723,008,658	2,136,676,110	11,710,039
<u>TRANSPORTATION</u>	<u>48-492</u>	<u>1,028,371,612</u>	<u>803,996,838</u>	<u>5,713,591</u>
AIR TRANSPORTATION	481	10,504,910	8,698,202	107,293
RAILROADS	482	7,121,160	6,727,926	65,737
WATER TRANSPORTATION	483	55,137,934	23,362,054	83,890
TRUCK TRANSPORTATION	484	145,803,172	117,118,178	1,145,917
TRANSIT & GROUND PASSENGER TRANSPORT	485	35,482,252	32,176,797	473,922
OTHER TRANSPORTATION SERVICES	486, 487, 488, 491, 492	774,322,184	615,913,681	3,836,832
<u>WAREHOUSING & STORAGE</u>	<u>493</u>	<u>150,433,993</u>	<u>134,594,755</u>	<u>831,707</u>
<u>INFORMATION</u>	<u>51</u>	<u>4,164,943,611</u>	<u>3,444,773,053</u>	<u>32,566,365</u>
PUBLISHING (EXCEPT INTERNET)	511	759,101,343	541,019,895	3,828,109
NEWSPAPERS	51111	134,291,491	132,998,956	524,165
BOOKS & PERIODICALS	51112, 51113	132,173,301	113,267,928	677,708
SOFTWARE	5112	461,175,344	273,524,575	2,380,245
OTHER PUBLISHERS	51114, 51119	31,461,207	21,228,436	245,991
MOTION PICTURE PRODUCTION	512	153,965,263	135,614,970	1,693,722
RADIO & TV BROADCASTING, CABLE TV	515	260,812,977	173,009,246	2,346,605
TELEPHONE & TELECOMMUNICATIONS	517	2,352,235,277	2,216,245,295	19,467,478
ISPs, WEB SEARCH PORTALS, DATA PROC. SVCS	518	484,016,854	287,666,966	4,263,193
OTHER INFORMATION SERVICES	519	154,811,897	91,216,681	967,258
<u>FINANCE, INSURANCE, REAL ESTATE</u>	<u>52-53</u>	<u>7,875,397,918</u>	<u>5,229,535,700</u>	<u>70,367,697</u>
BANKS & CREDIT UNIONS	522	3,213,438,470	2,273,143,506	38,196,242
SECURITIES & OTHER FINANCIAL INVESTMENT	523, 525	1,624,687,162	769,049,256	10,018,637
INSURANCE AGENTS & BROKERS	524	1,403,437,638	743,132,934	7,273,158
REAL ESTATE AGENTS & BROKERS	531	731,107,843	643,619,953	10,291,604
RENTAL OF TANGIBLE PERSONAL PROPERTY	532	849,075,857	756,616,255	4,316,499
LESSORS OF NONFINANCIAL INTANGIBLES	533	53,650,948	43,973,796	271,557

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		GROSS	TAXABLE	
<u>BUSINESS, PERSONAL AND OTHER SERVICES</u>	<u>54-92</u>	<u>27,742,930,883</u>	<u>21,879,673,122</u>	<u>277,419,002</u>
LEGAL SERVICES	5411	980,921,900	927,780,894	16,398,552
ACCOUNTING SERVICES	5412	670,583,186	642,607,660	11,368,841
ARCHITECTURAL/ENGINEERING/DESIGN SVCS	5413, 5414	2,330,334,531	1,955,099,103	21,788,279
COMPUTER SYSTEM DESIGN SERVICES	5415	2,040,996,333	1,208,637,349	15,829,662
CONSULTING SERVICES	5416	1,612,039,070	1,206,730,930	18,586,532
ADVERTISING & PUBLIC RELATIONS	5418	311,416,956	251,332,017	4,044,466
OTHER PROFESSIONAL SERVICES	5417, 5419	1,474,255,105	871,817,445	10,191,918
MANAGEMENT SERVICES	<u>55</u>	<u>65,986,622</u>	<u>53,874,766</u>	<u>728,577</u>
ADMINISTRATIVE & SUPPORT SERVICES	561	2,862,317,205	2,271,943,540	26,638,580
EMPLOYMENT SERVICES	5613	473,683,028	429,283,695	6,469,002
TRAVEL SERVICES	5615	104,379,713	96,687,238	594,966
INVESTIGATION & SECURITY SERVICES	5616	197,965,636	170,415,346	2,342,201
BUILDING SERVICES & JANITORIAL	5617	1,626,374,785	1,133,892,369	12,855,520
OTHER	5611, 5612, 5614, 5619	459,914,043	441,664,892	4,376,891
WASTE TREATMENT/ COLLECTION	562	735,968,188	679,773,704	7,574,547
SCHOOLS (PUBLIC, PRIVATE, TECHNICAL)	<u>61</u>	<u>453,192,785</u>	<u>215,896,662</u>	<u>3,277,839</u>
HEALTH SERVICES	<u>62</u>	<u>8,415,494,420</u>	<u>6,729,684,216</u>	<u>108,630,703</u>
PHYSICIANS	6211	1,839,723,948	1,558,635,602	27,548,758
DENTISTS	6212	797,732,786	791,969,361	14,217,824
OTHER PRACTITIONERS	6213	619,455,699	539,729,446	8,953,300
HOSPITALS	622	3,048,000,345	2,168,948,132	32,535,774
NURSING & RETIREMENT HOMES	623	478,113,933	441,040,545	5,837,737
OTHER HEALTH FACILITIES & SERVICES	6214, 6215, 6216, 6219	203,418,124	129,915,553	1,781,530
SOCIAL SERVICES & DAY CARE	624	1,429,049,585	1,099,445,577	17,755,780
ARTS, ENTERTAINMENT, & RECREATION	<u>71</u>	<u>560,918,747</u>	<u>458,436,326</u>	<u>4,537,445</u>
PERFORMING ARTS, SPECTATOR SPORTS	711	179,648,907	121,662,596	1,615,308
MUSEUMS, HISTORICAL SITES, ETC.	712	9,330,938	2,170,610	17,709
AMUSEMENT, GAMBLING, RECREATION	713	371,938,902	334,603,120	2,904,428
ACCOMMODATIONS	721	486,401,970	465,880,112	2,490,982
RESTAURANTS, FOOD SERVICES	7221, 7222, 7223	2,792,523,858	2,245,573,975	11,576,946
DRINKING PLACES	7224	204,136,888	182,964,992	1,156,812
AUTO REPAIR & SERVICES	8111	586,081,163	557,180,265	2,759,159
OTHER REPAIR SERVICES	8112, 8113, 8114	309,072,155	259,964,089	1,397,152
PERSONAL SERVICES	812	683,296,026	586,758,540	6,926,216
PERSONAL CARE (BARBER, BEAUTY, ETC.)	8121	202,725,532	199,371,757	2,985,304
LAUNDRY & DRY CLEANING	8123	90,400,891	88,068,813	587,953
OTHER PERSONAL SERVICES	8122, 8129	390,169,603	299,317,970	3,352,959
RELIGIOUS, CIVIC & OTHER ORGANIZATIONS	813, 814	126,121,911	69,894,918	927,040
PUBLIC ADMINISTRATION, OTHER	<u>92.00</u>	<u>40,871,864</u>	<u>37,841,619</u>	<u>588,754</u>
TOTAL ALL INDUSTRIES		136,462,087,804	103,296,737,694	726,997,094